



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CAMERON MUNICIPAL WATER UTILITY

Principal Office: 512 MAIN
P.O. BOX 387
CAMERON, WI 54822

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CAMERON MUNICIPAL WATER UTILITY**Utility Address:** 512 MAIN
P.O. BOX 387
CAMERON, WI 54822**When was utility organized?** 4/1/1923**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: VERNITA PRATHER**Title:** CLERK-TREASURER**Office Address:**512 MAIN STREET
P.O. BOX 387
CAMERON, WI 54822**Telephone:** (715) 458 - 2117**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: BRIAN M. KAHL, C.P.A.**Title:** INDEPENDENT AUDITOR**Office Address:** TRACEY & THOLE, S.C.502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: THOMAS HALL**Title:** VILLAGE PRESIDENT**Office Address:**512 MAIN STREET
CAMERON, WI 54016**Telephone:** (715) 458 - 2117**Fax Number:** (715) 458 - 4235**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: BRIAN M. KAHL, C.P.A.**Title:** INDEPENDENT AUDITOR**Office Address:** TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 3/6/2002**Period covered by most recent audit:** 2001

Names and titles of utility management including manager or superintendent:

Name: STEVE BECKER**Title:** SUPERINTENDENT**Office Address:**
512 MAIN STREET
CAMERON, WI 54822**Telephone:** (715) 458 - 2117**Fax Number:****E-mail Address:**

Name: THOMAS HALL**Title:** VILLAGE PRESIDENT**Office Address:**
512 MAIN STREET
CAMERON, WI 54822**Telephone:** (715) 458 - 2117**Fax Number:****E-mail Address:**

Name: VERNITA PRATHER**Title:** VILLAGE CLERK-TREASURER**Office Address:**
512 MAIN STREET
CAMERON, WI 54822**Telephone:** (715) 458 - 2117**Fax Number:****E-mail Address:**

Name of utility commission/committee: Water UtilityCommittee

Names of members of utility commission/committee:

MR THOMAS HALL

MR RUSSELL HULBACK

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?
Name of sewerage commission/committee:

If "yes," has the municipality by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	135,921	135,050	1
Operating Expenses:			
Operation and Maintenance Expense (401)	51,392	44,786	2
Depreciation Expense (403)	24,219	24,296	3
Amortization Expense (404)	0	0	4
Taxes (408)	30,547	30,582	5
Total Operating Expenses	106,158	99,664	
Net Operating Income	29,763	35,386	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	29,763	35,386	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,564	9,223	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	6,564	9,223	
Total Income	36,327	44,609	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	36,327	44,609	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	163	960	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	163	960	
Net Income	36,164	43,649	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	756,152	712,503	19
Balance Transferred from Income (433)	36,164	43,649	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	792,316	756,152	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON STATE INVESTMENT POOL	6,564	4
Total (Acct. 419):	6,564	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	135,921	0	0	0	135,921	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	135,921	0	0	0	135,921	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,699,034	1,584,469	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	361,722	336,205	2
Net Utility Plant	1,337,312	1,248,264	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	162,893	156,341	7
Total Other Property and Investments	162,893	156,341	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	265,162	321,980	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,939	9,576	11
Other Accounts Receivable (143)	0	700	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	126	654	14
Materials and Supplies (150)	7,302	8,309	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	282,529	341,219	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,782,734	1,745,824	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	161,954	161,954	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	792,316	756,152	23
Total Proprietary Capital	954,270	918,106	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	13,948	26
Total Long-Term Debt	0	13,948	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	15,548	215	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	29,371	29,371	31
Interest Accrued (237)	0	639	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	44,919	30,225	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	783,545	783,545	38
Total Liabilities and Other Credits	1,782,734	1,745,824	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,555,048	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	143,986				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,699,034	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	361,722	0	0	0	9
Total Accumulated Provision	361,722	0	0	0	
Net Utility Plant	1,337,312	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	336,205				336,205	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,219				24,219	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,298				1,298	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	25,517	0	0	0	25,517	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	361,722	0	0	0	361,722	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.66%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	7,302	8,309	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	7,302	8,309	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	161,954	1
Changes during year (explain):		2
Balance end of year	161,954	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
State Trust Fund Loan	12/11/1991	03/15/2001	5.75%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	29,371	1
Accruals:		
Charged water department expense	30,547	2
Charged electric department expense		3
Charged sewer department expense	641	4
Other (explain):		
NONE		5
Total Accruals and other credits	31,188	
Taxes paid during year:		
County, state and local taxes	29,371	6
Social Security taxes	1,653	7
PSC Remainder Assessment	164	8
Other (explain):		
NONE		9
Total payments and other debits	31,188	
Balance end of year	29,371	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
State Trust Fund Loan 12/11/91	639	163	802	0	4
Subtotal	639	163	802	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	639	163	802	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	783,545	0	0	0	0	783,545	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	783,545	0	0	0	0	783,545	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
INVESTMENT FOR PLANT ADDITIONS	162,893	3
Total (Acct. 125):	162,893	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,939	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	9,939	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
2001 TAX ROLL ITEMS	126	12
Total (Acct. 145):	126	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,543,332	0	0	0	1,543,332	1
Materials and Supplies	7,805	0	0	0	7,805	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	348,963	0	0	0	348,963	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	783,545	0	0	0	783,545	6
Other (specify):					0	7
Average Net Rate Base	418,629	0	0	0	418,629	
Net Operating Income	29,763	0	0	0	29,763	8
Net Operating Income as a percent of						
Average Net Rate Base	7.11%	N/A	N/A	N/A	7.11%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	161,954	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	774,234	3
Other (Specify):		4
Total Average Proprietary Capital	936,188	
Net Income		
Net Income	36,164	5
Percent Return on Proprietary Capital	3.86%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

THE UTILITY PURCHASE A LOT FOR A NEW WELL DURING 2001.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

THE FINAL PAYMENT WAS MADE ON THE STATE TRUST FUND LOAN DURING 2001.

Interest Accrued (Acct. 237) (Page F-16)

THE STATE TRUST FUND LOAN WAS REPAID DURING 2001.

Identification and Ownership - Contacts (Page iv)

September 10, 2002

Ms. Vernita Prather, Clerk-Treasurer
Cameron Municipal Water Utility
512 Main Street
P.O. Box 387
Cameron, WI 54822-0387

2001 Analytical Review DWCCA-930-PJL

Dear Ms. Prather:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\0930
Cameron.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	133,377	1
Total Sales of Water	133,377	
Other Operating Revenues		
Forfeited Discounts (470)	265	2
Other Water Revenues (474)	2,279	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,544	
Total Operating Revenues	135,921	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	32,273	5
General Operating Expenses (680-690)	19,119	6
Total Operation and Maintenance Expenses	51,392	
Other Operating Expenses		
Depreciation Expense (403)	24,219	7
Amortization Expense (404)		8
Taxes (408)	30,547	9
Total Other Operating Expenses	54,766	
Total Operating Expenses	106,158	
NET OPERATING INCOME	29,763	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	24	114	1
Commercial	1	24	114	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	48	228	
Metered Sales to General Customers (461)				
Residential	544	26,550	61,491	4
Commercial	71	9,246	15,976	5
Industrial				6
Total Metered Sales to General Customers (461)	615	35,796	77,467	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		50,618	8
Other Sales to Public Authorities (464)	14	2,003	5,064	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	632	37,847	133,377	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	50,618	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	50,618	
Forfeited Discounts (470):		
Customer late payment charges	265	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	265	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,630	7
Other (specify):		
SERVICE PROVIDED TO CUSTOMERS-WORK ON LATERALS	600	8
BULK WATER SALES	29	9
VALVE TURNED ON AT CURB STOP	20	10
Total Other Water Revenues (474)	2,279	
Amortization of Construction Grants (475):		
NONE		11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,917	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,716	3
Chemicals (630)		4
Supplies and Expenses (640)	2,842	5
Repairs of Water Plant (650)	5,601	6
Transportation Expenses (660)	197	7
Total Plant Operation and Maintenance Expenses	32,273	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,465	8
Office Supplies and Expenses (681)	2,180	9
Outside Services Employed (682)	1,900	10
Insurance Expense (684)	1,777	11
Employees Pensions and Benefits (686)	8,797	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,119	
Total Operation and Maintenance Expenses	51,392	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		29,371	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		641	2
Net property tax equivalent		28,730	
Social Security		1,653	3
PSC Remainder Assessment		164	4
Other (specify): NONE			5
Total tax expense		30,547	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206883				3
County tax rate	mills		5.308092				4
Local tax rate	mills		6.932061				5
School tax rate	mills		10.273596				6
Voc. school tax rate	mills		1.344351				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.064983				10
Less: state credit	mills		1.547070				11
Net tax rate	mills		22.517913				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.932061				14
Combined School Tax Rate	mills		11.617947				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.550008				17
Total Tax Rate	mills		24.064983				18
Ratio of Local and School Tax to Total	dec.		0.770830				19
Total tax net of state credit	mills		22.517913				20
Net Local and School Tax Rate	mills		17.357480				21
Utility Plant, Jan. 1	\$	1,584,469	1,584,469				22
Materials & Supplies	\$	8,309	8,309				23
Subtotal	\$	1,592,778	1,592,778				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,592,778	1,592,778				26
Assessment Ratio	dec.		0.966724				27
Assessed Value	\$	1,539,777	1,539,777				28
Net Local & School Rate	mills		17.357480				29
Tax Equiv. Computed for Current Year	\$	26,727	26,727				30
Tax Equivalent per 1994 PSC Report	\$	29,371					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	29,371					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	200	11,500	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	13,510		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	13,710	11,500	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	2,807		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	5,200		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	8,007	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			11,700	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			13,510	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	25,210	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			2,807	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			5,200	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	8,007	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	166,126		26
Transmission and Distribution Mains (343)	930,639		27
Fire Mains (344)	0		28
Services (345)	170,934		29
Meters (346)	58,926	11,931	30
Hydrants (348)	169,922		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,496,747	11,931	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,305		35
Computer Equipment (372.1)	1,876		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	8,972		38
Other Tangible Property (390)	0		39
Total General Plant	13,153	0	
Total utility plant in service directly assignable	1,531,617	23,431	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,531,617	23,431	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			166,126 26
Transmission and Distribution Mains (343)			930,639 27
Fire Mains (344)			0 28
Services (345)			170,934 29
Meters (346)			70,857 30
Hydrants (348)			169,922 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,508,678
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,305 35
Computer Equipment (372.1)			1,876 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			8,972 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	13,153
Total utility plant in service directly assignable	0	0	1,555,048
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,555,048

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,982	4,982	1
February			4,517	4,517	2
March			5,220	5,220	3
April			4,815	4,815	4
May			5,110	5,110	5
June			4,890	4,890	6
July			6,079	6,079	7
August			5,702	5,702	8
September			5,344	5,344	9
October			5,657	5,657	10
November			5,423	5,423	11
December			5,670	5,670	12
Total annual pumpage	0	0	63,409	63,409	
Less: Water sold				37,847	13
Volume pumped but not sold				25,562	14
Volume sold as a percent of volume pumped				60%	15
Volume used for water production, water quality and system maintenance				280	16
Volume related to equipment/system malfunction				350	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				630	19
Volume pumped but unaccounted for				24,932	20
Percent of water lost				39%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
THE VILLAGE PLANS ON INSPECTING ALL CURB STOPS DURING 2002. THE WATER UTILITY EMPLOYEES BELIEVE THAT SOME CURB STOPS MAY HAVE BEEN DAMAGED DURING A STORM IN 2001.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				395	23
Date of maximum: 3/16/2001					24
Cause of maximum:					25
Water tower overflowed.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 6/18/2001					27
Total KWH used for pumping for the year				90,428	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORTHWESTERN PARK (1962)	#2	383	8	648,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2			1
Location	NORTHWESTERN PARK			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	LAYNE-NORTHWESTERN			5
Year Installed	1962			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	450			8
Pump Motor or Standby Engine Mfr	LAYNE-NORTHWESTERN			9
Year Installed	1962			10
Type	ELECTRIC			11
Horsepower	50			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
Year constructed	1923	1978	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	90	90	7
Total capacity in gallons (actual)	60,000	300,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	2,261	0	0	0	2,261	1
M	D	6.000	27,241	0	0	0	27,241	2
P	D	6.000	2,031	0	0	0	2,031	3
M	D	8.000	10,284	0	0	0	10,284	4
P	D	8.000	2,877	0	0	0	2,877	5
M	D	10.000	8,927	0	0	0	8,927	6
Total Within Municipality			53,621	0	0	0	53,621	
Total Utility			53,621	0	0	0	53,621	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	493	0	0	0	493		1
M	1.000	59	0	0	0	59		2
M	1.250	5	0	0	0	5		3
M	1.500	21	0	0	0	21		4
M	2.000	4	0	0	0	4		5
M	3.000	3	0	0	0	3		6
Total Utility		585	0	0	0	585	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	744	140	0	0	884	16	1
1.000	6	0	0	0	6	0	2
1.500	7	1	0	0	8	0	3
2.000	5	0	0	0	5	0	4
3.000	5	0	0	0	5	0	5
6.000	2	0	0	0	2	0	6
Total:	769	141	0	0	910	16	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	543	57	0	9	0	275	884	1
1.000	0	6	0	0	0	0	6	2
1.500	1	5	0	1	0	1	8	3
2.000	0	3	0	0	0	2	5	4
3.000	0	0	0	4	0	1	5	5
6.000	0	0	0	0	0	2	2	6
Total:	544	71	0	14	0	281	910	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	98				98	2
Total Fire Hydrants	98	0	0	0	98	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	98
Number of distribution system valves end of year:	149
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

THE UTILITY REPAIRED THE TRANSDUCER ON THE WATER TOWER DURING 2001. THE
COST OF THESE REPAIRS WAS \$2,469. THIS WAS CHARGED TO ACCOUNT 650.

Water Utility Plant in Service (Page W-08)

THE UTILITY PURCHASED A LOT FOR A WELL SITE DURING 2001.
